



Think Ahead

# News release

17 January 2022

## Disciplinary Committee ordered Member excluded\*

On 11 January 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abdullah Shukat of Sharjah City, United Arab Emirates:

### Allegations

Mr Abdullah Shukat, at all material times an ACCA affiliate:

1. Submitted or caused to be submitted to ACCA on or about 20 February 2019 an ACCA Practical Experience training record which purported to confirm:
  - a) his Practical Experience Supervisor in respect of his practical training in the period 05 May 2015 to 26 May 2018 was Mr A when Mr A did not or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance);
  - b) he had achieved performance objectives:
    - Performance Objective 3 – strategy and innovation;
    - Performance Objective 5 – leadership and management;
    - Performance Objective 6 – record and process transactions and events;
    - Performance Objective 18 – prepare for and plan the audit and assurance process.
2. Mr Shukat's conduct in respect of the matters referred to in allegation 1 above was:

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- a) In respect of allegation 1a, dishonest, in that Mr Shukat sought to confirm his supervisor did and could supervise his practical experience training in accordance with ACCA's requirements which he knew to be untrue;
  - b) In respect of allegation 1b, dishonest, in that Mr Shukat knew he had not achieved the performance objectives referred to in paragraph 1b as described in the corresponding performance objective statements or at all;
4. By reason of his conduct, Mr Shukat is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 2 above.

The Disciplinary Committee ordered that Mr Shukat be excluded and to pay costs to ACCA in the sum of £2700.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at

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